

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

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*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|-------------------------|---|-------------------------|
| ----- | X | |
| In re | : | Chapter 11 |
| | : | |
| SAS AB, <i>et al.</i> , | : | Case No. 22-10925 (MEW) |
| | : | |
| Debtors. ¹ | : | (Jointly Administered) |
| ----- | X | |

**NOTICE OF NINTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Ninth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

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Gary T. Holtzer
Kelly DiBlasi
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Lauren Tauro

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and Debtors in Possession*

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : | Chapter 11 |
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| SAS AB, <i>et al.</i> , | : | Case No. 22-10925 (MEW) |
| | : | |
| Debtors. ¹ | : | (Jointly Administered) |
| ----- | X | |

**NINTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the
above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows
in support of this objection (the “**Objection**”):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

Claims Reconciliation

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Gary T. Holtzer

Kelly DiBlasi

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and Debtors in Possession*

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|-----------------------------|---|--------------------------------|
| ----- | X | |
| In re | : | Chapter 11 |
| | : | |
| SAS AB, et al., | : | Case No. 22-10925 (MEW) |
| | : | |
| Debtors.¹ | : | (Jointly Administered) |
| | : | ECF No. [●] |
| ----- | X | |

**ORDER GRANTING NINTH OMNIBUS OBJECTION
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**
(Satisfied Claims)

Upon the objection, dated December 23, 2023 (the “**Objection**”),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading “*Claims to be Disallowed and Expunged*” on **Exhibit 1** annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors’ or any appropriate party in interest’s rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
New York, New York

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|---|---|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| IATA WX-689 CITY JET | SWORDS BUSINESS CAMPUS BALHEARY ROAD, DUBLIN, , IRELAND | 5340837 | Scandinavian Airlines System Denmark-Norway-Sweden | 388.11 |
| IATA XB-280 ACCOUNTING CENTRE OF CHINA AVIATION | 12 XIBAHE BEILI CHAOYANG DISTRICT, BEIJING, 100028, CHINA | 5340838 | Scandinavian Airlines System Denmark-Norway-Sweden | 7,853.42 |
| IATA XB-A69 MIDDLE EAST AIRLINES GROUND HANDLING S.A.L. | MIDDLE EAST AIRLINES H/Q BRHI AIRPORT, BEIRUT, 113133, LEBANON | 5340839 | Scandinavian Airlines System Denmark-Norway-Sweden | 53,647.06 |
| IATA XB-A89 IATA MONTREAL | 00 RUE DU SQUARE-VICTORIA, MONTREAL, QC, H4Z 1M1, CANADA | 5340840 | Scandinavian Airlines System Denmark-Norway-Sweden | 45,892.08 |
| IATA XB-B71 SR TECHNICS SWITZERLAND LTD | ZURICH AIRPORT, ZURICH, 8058, SWITZERLAND | 5340841 | Scandinavian Airlines System Denmark-Norway-Sweden | 516.25 |
| IATA XB-E32 THE GOVERNMENT OF THE KINGDOM OF BAHRAIN/CIVIL AVIATION AFFAIRS | PO BOX 586, BAHRAIN, , BAHRAIN | 5340842 | Scandinavian Airlines System Denmark-Norway-Sweden | 3,045.60 |
| IATA XB-E49 NIGERIAN AIRSPACE MANAGEMENT AGENCY | NO 16 AREMU OLATUBOSUN STREET MAFULUKU, IKEJA-LAGOS, 21084, NIGERIA | 5340843 | Scandinavian Airlines System Denmark-Norway-Sweden | 346.50 |
| IATA XB-P10 ALITALIA SOCIETA AEREA ITALIANA SPA IN AMMINISTRAZIONE STRAORDINARIA | VIA A. NASSETTI, FIUMICINO, 54, ITALY | 5340844 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,699.70 |
| IATA XB-R02 CARGO NETWORK SERVICES CORPORATION | 703 WATERFORD WAY SUITE 680, MIAMI, FL, 33126, UNITED STATES | 5340845 | Scandinavian Airlines System Denmark-Norway-Sweden | 267.33 |
| IATA XD-A94 AIRLINES FOR AMERICA "A4A" | 1275 PENNSYLVANIA AVE NW SUITE 1300, WASHINGTON, DC, 20004, UNITED STATES | 5340846 | Scandinavian Airlines System Denmark-Norway-Sweden | 755.00 |
| IBERIA, LAE, S.A | VELAZQUEZ 130, MADRID, 28006, SPAIN | 5340847 | Scandinavian Airlines System Denmark-Norway-Sweden | 209,144.05 |
| IBIS HEATHROW | 1 SHORTLANDS W6 8DR, LONDON, W6 8DR, UNITED KINGDOM | 5340848 | Scandinavian Airlines System Denmark-Norway-Sweden | 27,865.37 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|---------------------------------------|---|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| ICT-WICHITA A/P AUTHORITY | PFC ACCOUNTING 2173 AIR CARGO ROAD, WICHITA, KS, 67209-1958, UNITED STATES | 5339447 | Scandinavian Airlines System Denmark-Norway-Sweden | 74.63 |
| IDE HOUSE OF BRANDS SWEDEN AB | P.O BOX 24, DROBACK, 1441, NORWAY | 5340851 | Scandinavian Airlines System Denmark-Norway-Sweden | 4,443.18 |
| IDUR INFORMATION AB | ENHAGSSLINGAN 6, TABY, 18740, SWEDEN | 5340852 | Scandinavian Airlines System Denmark-Norway-Sweden | 11,566.89 |
| IF SKADEFORSIKRING NUF | POSTBOKS 240, LYSAKER, NO-1326, NORWAY | 5340853 | Scandinavian Airlines System Denmark-Norway-Sweden | 3,026.63 |
| IFS EUROPE AB | SCHUYLER G. CARROLL LOEB & LOEB LLP 345 PARK AVE, NEW YORK, NY, 10154, UNITED STATES | 1030 | Scandinavian Airlines System Denmark-Norway-Sweden | 646,014.17 |
| ILM -WILMINGTON INTERNATIONAL AIRPORT | WILMINGTON INTL AIRPORT SUITE #12 1740 AIRPORT BOULEVARD, WILMINGTON, NC, 28405, UNITED STATES | 5339448 | Scandinavian Airlines System Denmark-Norway-Sweden | 30.73 |
| IMPEL FACILITY SERVICES SPOLKA Z | UL.SLEZNA 118, WROCLAW, 53111, POLAND | 5340856 | Scandinavian Airlines System Denmark-Norway-Sweden | 355.77 |
| INDIKAT AB | BOX 510, SOLLENTUNA, 192 05, SWEDEN | 5339087 | Scandinavian Airlines System Denmark-Norway-Sweden | 889.09 |
| IND-INDIANAPOLIS A/P AUTHORITY | INDIANAPOLIS AIRPORT AUTHORITY DEPT 78894 P.O.BOX 78000, DETROIT, MI, 48278-0894, UNITED STATES | 5339449 | Scandinavian Airlines System Denmark-Norway-Sweden | 257.80 |
| INMARSAT GLOBAL LIMITED | 99 CITY ROAD, LONDON, EC1Y 1AX, UNITED KINGDOM | 5339167 | Scandinavian Airlines System Denmark-Norway-Sweden | 378,000.00 |
| INPLASTOR AB | BOX 922 MEDEVIVAGEN 81, MOTALA, 59150, SWEDEN | 5339169 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,567.42 |
| INTELLIGENT TECHNOLOGIES S. A. | AL. JEROZOLIMSKIE 98, WARSZAWA, 00-807, POLAND | 5339172 | Scandinavian Airlines System Denmark-Norway-Sweden | 1,324.93 |
| INTERGLOBE AIR TRANSPORT LTD | 124 GROUND FLOOR, CENTRAL WING THAPAR HOUSE JANPATH, NEW DELHI, 110001, INDIA | 5339173 | Scandinavian Airlines System Denmark-Norway-Sweden | 4,088.51 |
| INTERNATIONAL AIRLINE PARTNERS BV | FOLKSTONEWEG 44, SCHIPHOL, 1118, NETHERLANDS | 5339176 | Scandinavian Airlines System Denmark-Norway-Sweden | 619.93 |
| INTERNATIONAL STAFF SOLUTIONS | UL. GRZYBOWSKA 87, WARSZAWA, 00-844, POLAND | 5339177 | Scandinavian Airlines System Denmark-Norway-Sweden | 21,784.09 |
| INTERTAX TREUHAND GMBH | AN DER DAMMHEIDE 10, FRANKFURT AM MAIN, 60486, GERMANY | 5339178 | Scandinavian Airlines System Denmark-Norway-Sweden | 244.31 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|--------------------------------------|---|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| IRON MOUNTAIN (UK) LTD | WHITELAW HOUSE, MACMILLAN ROAD LIVINGSTON, SCOTLAND, EH547DF, UNITED KINGDOM | 5339181 | Scandinavian Airlines System Denmark-Norway-Sweden | 251.12 |
| ISA NORGE AS | TRONDHEIMSVEIEN 184, OSLO, 570, NORWAY | 5339183 | Scandinavian Airlines System Denmark-Norway-Sweden | 8,677.16 |
| ISAVIA | REYKJAVIK AIRPORT, REYKJAVIK, IS - 101, ICELAND | 5339450 | Scandinavian Airlines System Denmark-Norway-Sweden | 23,605.97 |
| ISS FACILITY SERVICES A/S | C/O ISS COLLECTIONS LIMITED POSTBOKS 132 ØKERN, OSLO, 509, NORWAY | 5339369 | Scandinavian Airlines System Denmark-Norway-Sweden | 23,286.41 |
| IVC OUTSOURCING CVI, S.L. | ARBEA CAMPUS EMPRESARIAL EDIFICIO 2- PLANTA 2 CRTA. FUENCARRAL A ALCOBENDAS KM, 3,800, MADRID, 28108, SPAIN | 5339372 | Scandinavian Airlines System Denmark-Norway-Sweden | 958.53 |
| JAN | NESLAND 3M, WEESP, 1382 MZ, NETHERLANDS | 5339374 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,716.38 |
| JAPAN SECURITY SUPPORT CO.LTD. | 6-4 SAMONCHO SHINJUKU-KU, TOKYO, 160-0017, JAPAN | 5339375 | Scandinavian Airlines System Denmark-Norway-Sweden | 480.17 |
| JASMIN ROSEN UTTER | 7601 RIVER ROAD, APT 633, NORTH BERGEN, NJ, 07047, UNITED STATES | 5339421 | Scandinavian Airlines System Denmark-Norway-Sweden | 510.04 |
| JAX-JACKSONVILLE AIRPORT AUTHORITY | ATTN: PFC 14201 PECAN PARK RD, JACKSONVILLE, FL, 32218-9411, UNITED STATES | 5339451 | Scandinavian Airlines System Denmark-Norway-Sweden | 258.57 |
| JETPAK DANMARK AS | JETPAK TOP HOLDING AB TORNVÄGEN 17 A, STOCKHOLM-ARLANDA, 19060, SWEDEN | 849 | Scandinavian Airlines System Denmark-Norway-Sweden | 23 |
| JORDEN RESOR AB | HORNSGATAN 122, STOCKHOLM, 11728, SWEDEN | 5339431 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,576.41 |
| JURISTENES UTDANNINGSSENTER | KR. AUGUSTSGT. 9, OSLO, 164, NORWAY | 5339432 | Scandinavian Airlines System Denmark-Norway-Sweden | 491.04 |
| K2 SEARCH APS | VESTERBROGADE 1 E, COPENHAGEN DK, 1620, DENMARK | 5339435 | Scandinavian Airlines System Denmark-Norway-Sweden | 30,545.16 |
| KÅ BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339258 | Scandinavian Airlines System Denmark-Norway-Sweden | 7,942,318.11 |
| KÅ BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339259 | Scandinavian Airlines System Denmark-Norway-Sweden | 293,600.29 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|--------------------------------------|--|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339260 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,174,382.05 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339261 | Scandinavian Airlines System Denmark-Norway-Sweden | 754,263.43 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339262 | Scandinavian Airlines System Denmark-Norway-Sweden | 218,129.98 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339263 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,748,454.70 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339264 | Scandinavian Airlines System Denmark-Norway-Sweden | 300,700.21 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339265 | Scandinavian Airlines System Denmark-Norway-Sweden | 11,560,719.97 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339266 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,512,358.28 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339267 | Scandinavian Airlines System Denmark-Norway-Sweden | 401,732.30 |
| KÅ, BENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339268 | Scandinavian Airlines System Denmark-Norway-Sweden | 760,671.88 |
| KÅ, BENHAVNS LUFTHAVNE AS | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339269 | Scandinavian Airlines System Denmark-Norway-Sweden | 8,472,606.34 |
| KALMAR AIRPORT AB | KALMAR AIRPORT, KALMAR, 392 41, SWEDEN | 5339452 | Scandinavian Airlines System Denmark-Norway-Sweden | 668.60 |
| KALSTRUP, KATRINE | MOLLE ALLE 10, ST. TV., VALBY, 2500, DENMARK | 150 | SAS Danmark A/S | 260.00 |
| KAMIYA SOUKO | 245-984 ICHIKAWAUE NARITA-SHI, CHIBA, , JAPAN | 5339530 | Scandinavian Airlines System Denmark-Norway-Sweden | 367.41 |
| KAYAK EUROPE GMBH | FRAUMÜNSTERSTRASSE 16, ZURICH, 8006, SWEDEN | 5339582 | Scandinavian Airlines System Denmark-Norway-Sweden | 23,748.39 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|---|--|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| KENYON INTERNATIONAL EMERGENCY SERVICES | 1 THE WESTERN CENTER WESTERN ROAD, BRACKNELL, RG121RW, UNITED KINGDOM | 5339583 | Scandinavian Airlines System Denmark-Norway-Sweden | 35,874.00 |
| KGH CUSTOMS SERVICES AB | KUNGSVÄGEN 39B, CHARLOTTENBERG, 673 92, SWEDEN | 5339584 | Scandinavian Airlines System Denmark-Norway-Sweden | 7,237.89 |
| KGH CUSTOMS SERVICES APS | FAERGEHAVNSVEJ 31 A, FREDERIKSHAVN, 9900, DENMARK | 5339585 | Scandinavian Airlines System Denmark-Norway-Sweden | 7,630.68 |
| KGH CUSTOMS SERVICES AS | SVENSKEVEIEN 589, ORJE, NO-1870, NORWAY | 5339586 | Scandinavian Airlines System Denmark-Norway-Sweden | 423.74 |
| KLARNA AB | NORRA STATIONSGATAN 61, STOCKHOLM, 11343, SWEDEN | 5339590 | Scandinavian Airlines System Denmark-Norway-Sweden | 43,182.64 |
| KLIENTMEDEL BILLOGRAM AB | VASLRA TRADGARDSGATAN 15 HONG KONG CHAMBER OF COMMERCE, STOCKHOLM, 11146, SWEDEN | 5339591 | Scandinavian Airlines System Denmark-Norway-Sweden | 1,213.55 |
| K-LOKKO SKOGEN AB | BOX 1296, VISBY, 621 23, SWEDEN | 5339592 | Scandinavian Airlines System Denmark-Norway-Sweden | 503.61 |
| KOA -KONA INTL AIRPORT | FISCAL OFFICE STATE OF HAWAII, DEPARTMENT OF TRANSPORTATION AIRPORTS DIVISION 400 RODGERS BOULEVARD, SUITE 700, HONOLULU, HI, 96819, UNITED STATES | 5339487 | Scandinavian Airlines System Denmark-Norway-Sweden | 8.78 |
| KONTORVAREHUSET KIRKENES AS | DR WESSELSGATE 12 KONTORSPAR POSTBOKS 14, KIRKENES, 9915, NORWAY | 5339595 | Scandinavian Airlines System Denmark-Norway-Sweden | 188.66 |
| KUWAIT PETROLEUM INTERNATIONAL AVIATION COMPANY LTD (KPIAC) | STR-115, RATINGEN, 40880, GERMANY | 5339621 | Scandinavian Airlines System Denmark-Norway-Sweden | 36,634.34 |
| KYSTVEJENS KONFERENCECENTER | KYSTVEJ 26, GRENA, 8500, DENMARK | 5339622 | Scandinavian Airlines System Denmark-Norway-Sweden | 812.33 |
| KØBENHAVNS LUFTHAVNE A/S | POSTBOKS 74 LUFTHAVNSBOULEVARDEN 6, KASTRUP, 2770, DENMARK | 5339488 | Scandinavian Airlines System Denmark-Norway-Sweden | 25,879,275.69 |
| LABPAC S.R.L | VIA PERSICETANA, 20 B, CALDERARA DI RENO, 400012, ITALY | 5339624 | Scandinavian Airlines System Denmark-Norway-Sweden | 40,036.58 |
| LAEGERNE HELLE OG ALLAN TRANKJAER | ENGELSBORGVEJ 29 1 TH, LYNGBY, 2800, DENMARK | 5339625 | Scandinavian Airlines System Denmark-Norway-Sweden | 344.50 |
| LAEGERNE KAMILLEVEJ | KAMILLEVEJ 4 ST 1, KASTRUP, 2770, DENMARK | 5340865 | Scandinavian Airlines System Denmark-Norway-Sweden | 9,515.85 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|--------------------------------------|---|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| LAN-DEPUTY EXECUTIVE DIRECTOR | CAPITAL REGION AIRPORT AUTH. CAPITAL CITY AIRPORT, LANSING, MI, 48906, UNITED STATES | 5339489 | Scandinavian Airlines System Denmark-Norway-Sweden | 17.45 |
| LARM ASSISTANS SVERIGE AB | BOX 7093, TABY, 187 12, SWEDEN | 220 | SAS Sverige AB | 0.00 |
| LAS-CLARK COUNTY DEPT OF AVIATION | MCCARRAN INTL AIRPORT AIRPORT STATION ATTN: FINANCE DIVISION P.O. BOX 11005, LAS VEGAS, NV, 89111- 1005, UNITED STATES | 5339490 | Scandinavian Airlines System Denmark-Norway-Sweden | 140.04 |
| LAX-LOS ANGELES WORLD AIRPORT | CITY OF LOS ANGELES, DEPT OF AIRPORTS ATTN: ONT - PFC REMITTANCE P.O. BOX 54078, LOS ANGELES, CA, 90054, UNITED STATES | 5339491 | Scandinavian Airlines System Denmark-Norway-Sweden | 24,858.53 |
| LEASEPLAN DANMARK A/S | MIDTAGER 20, BRONDBY, 2605, DENMARK | 5339658 | Scandinavian Airlines System Denmark-Norway-Sweden | 13,361.10 |
| LEASEPLAN FINLAND OY | PL 220, ESPOO, 02601, FINLAND | 5339659 | Scandinavian Airlines System Denmark-Norway-Sweden | 340.24 |
| LEASEPLAN NORGE AS | POSTBOKS 6019 ETTERSTAD, OSLO, 601, NORWAY | 5339660 | Scandinavian Airlines System Denmark-Norway-Sweden | 104.47 |
| LEINONEN SIA | VILANDES IELA 3-3, RIGA, , LATVIA | 5339661 | Scandinavian Airlines System Denmark-Norway-Sweden | 82.12 |
| LEKAB COMMUNICATION SYSTEMS AB | DALAGATAN 100, 5 TR, STOCKHOLM, 113 43, SWEDEN | 5339662 | Scandinavian Airlines System Denmark-Norway-Sweden | 56,482.62 |
| LEX-BLUEGRASS AIRPORT | DIRECTOR ADMIN. & FINANCE 4000 TERMINAL DRIVE SUITE 206, LEXINGTON, KY, 40510, UNITED STATES | 5339492 | Scandinavian Airlines System Denmark-Norway-Sweden | 43.24 |
| LEXIT GROUP NORWAY AS | POSTBOKS 109, KLOFTA, 2041, NORWAY | 5339665 | Scandinavian Airlines System Denmark-Norway-Sweden | 28,235.68 |
| LGS HANDLING LIMITED | THE SCANNER AVENUE TOWER 5TH FLOOR, 54B ARTEMIDOS AVENUE PO BOX 43004, LARNACA, 6031, CYPRUS | 5339666 | Scandinavian Airlines System Denmark-Norway-Sweden | 18,078.24 |
| LIANG PENG | SHILIPUDONGLI RM 201 UNIT 4 BUILDING NO 27, BEIJING, 100016, CHINA | 5339667 | Scandinavian Airlines System Denmark-Norway-Sweden | 70.68 |
| LIANG PENG PENG | NO. 3-11 BAIWANZHUANG XIJUAN, BEIJING, 100032, CHINA | 5339668 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,252.88 |
| LIFECARD | , , , JAPAN | 5339669 | Scandinavian Airlines System Denmark-Norway-Sweden | 74.44 |
| LINDE GAS A/S | POSTBOKS 13 GREFSEN, OSLO, 409, NORWAY | 5339678 | Scandinavian Airlines System Denmark-Norway-Sweden | 12,209.94 |

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | |
|--|--|---------|--|--------------------|
| Claimant | Address of Claimant | Claim # | Debtor | Claim Amount (USD) |
| LINDE GAS AB | RISSNELEDEN 14, SUNDBYBERG, 172 82, SWEDEN | 5339679 | Scandinavian Airlines System Denmark-Norway-Sweden | 7,946.42 |
| LINDE GAS AS | POSTBOKS 13 GREFSEN, OSLO, 409, NORWAY | 5339758 | Scandinavian Airlines System Denmark-Norway-Sweden | 9,740.03 |
| LINJALIKENNE MUURINEN OY | AUTOKATU 11, TURKU, 20380, FINLAND | 5339760 | Scandinavian Airlines System Denmark-Norway-Sweden | 5.13 |
| LITE FLITE APS | LUFTHAVNSVEJ 8, VAMDRUP, 6580, DENMARK | 5339763 | Scandinavian Airlines System Denmark-Norway-Sweden | 754.46 |
| LIT-LITTLE ROCK NATIONAL AIRPORT | ONE AIRPORT DRIVE, LITTLE ROCK, AR, 72202-4489, UNITED STATES | 5339493 | Scandinavian Airlines System Denmark-Norway-Sweden | 48.07 |
| LONDON BOROUGH OF HILLINGDON REVENUES SERVICES | PO BOX 1091, NELSON, BB9 4EU, UNITED KINGDOM | 5339766 | Scandinavian Airlines System Denmark-Norway-Sweden | 1,029.58 |
| LOS ANGELES WEST TERMINAL FUEL CORPORATION | 725 WORLD WAY, LOS ANGELES, CA, 90045, UNITED STATES | 5339770 | Scandinavian Airlines System Denmark-Norway-Sweden | 4,265.88 |
| LOS ANGELES WORLD AIRPORTS | CITY OF LOS ANGELES, DEPT OF AIRPORTS ATTN: ONT - PFC REMITTANCE P.O. BOX 54078, LOS ANGELES, CA, 90054, UNITED STATES | 5339494 | Scandinavian Airlines System Denmark-Norway-Sweden | 61,246.00 |
| LOSCH AIRPORT SERVICE GMBH | POSTFACH 23 01 16, STUTTGART, 70621, GERMANY | 5339771 | Scandinavian Airlines System Denmark-Norway-Sweden | 106.35 |
| LOYALTY TRAVEL AGENCY LLC | 4951 LAKE BROOK DRIVE SUITE 400, GLEN ALLEN, VA, 23060, UNITED STATES | 5339830 | Scandinavian Airlines System Denmark-Norway-Sweden | 3,000.00 |
| LUFTHANSA AIRPLUS SERVICEKARTEN GMBH | DOMHOFSTR 10, NEU ISENBURG, 63263, GERMANY | 5339833 | Scandinavian Airlines System Denmark-Norway-Sweden | 393.77 |
| LUFTHANSA AVIATION TRAINING GMBH | FLUGHAFENDAMM 40, BREMEN, D-28199, GERMANY | 5339834 | Scandinavian Airlines System Denmark-Norway-Sweden | 2,009.55 |